



DEPARTMENT OF LAW
OFFICE OF THE
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Phoenix, Arizona 85007

BRUCE E. BABBITT
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June 8, 1978

Honorable Alfredo Gutierrez
Arizona State Senate
Majority Leader
Senate Wing, Capitol Complex
Phoenix, Arizona 85007

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Re: 78-105 (R78-25)

Dear Senator Gutierrez:

This letter is in response to your request for an opinion on the constitutionality of Section 306 of Public Law 94-210 restricting state taxation of railroad property. Since we are going to file a suit to test the constitutionality of this legislation, it would not be appropriate to issue an opinion on this question. However, the very fact that we are filing a suit indicates we are of the opinion that substantial grounds exist for challenging the constitutionality of this statute.

For your information, I have enclosed two recent letters to the House Majority Leader on this same subject.

Very truly yours,

John A. Lasota, Jr.
JOHN A. LASOTA, JR.
Attorney General

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Enclosures